



# Special Notice

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STATE BOARD  
OF EQUALIZATION

450 N STREET  
SACRAMENTO, CA 95814

## Attention Lumber Retailers

### Beginning January 1, 2014: You Can Keep an Extra \$485 to Reimburse Your Costs to Collect the Lumber Products Assessment

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CUSTOMER SERVICE  
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1-800-400-7115  
TTY  
711

Beginning January 1, 2014, eligible lumber retailers that are required to collect the one percent (1%) lumber products assessment on their sales of lumber products or engineered wood products may retain an *additional* \$485 per business location as reimbursement for their start-up costs.

If you were a business selling lumber products or engineered wood products on or before January 1, 2013, you were eligible to offset your reported lumber products assessment amounts in 2013 for start-up costs of \$250 per business location. Beginning January 1, 2014, you are also eligible to retain an additional \$485 per business location in start-up costs as an offset to your reported lumber products assessment amounts.

A business location means a location registered under your seller's permit as of January 1, 2013, where retail sales of lumber products or engineered wood products are made.

#### How do I claim the additional start-up cost?

Beginning with returns due on or after January 1, 2014, enter your allowable additional reimbursement cost (\$485 per business location) on your lumber schedule in the "Reimbursement Cost Offset" box. Remember, you may only enter a reimbursement amount up to your total reported lumber products assessment per each return. Any remaining allowable reimbursement cost must be taken on subsequent returns, including any allowable start-ups costs you may have remaining from 2013 (\$250 per business location).

#### What if I do not sell lumber products?

If you do not sell lumber or engineered wood products, we can remove the lumber schedule from your account. Email us at [SUTD-LAM@boe.ca.gov](mailto:SUTD-LAM@boe.ca.gov) and provide us your account number and a request to remove the lumber schedule.

For additional information, see our [Lumber Products Assessment](#) page and Regulations [2000](#) and [2001](#) on our website at [www.boe.ca.gov](http://www.boe.ca.gov), or call our Customer Service Center at 1-800-400-7115.